MYSORE CITY MUNICIPALITY.

Notice dated 22nd May 1920.

Notice is hereby given to the inhabitants of the Municipality of the Mysore City, that the City Municipal Council, Mysore, desire to impose the tax defined in the Rules appended in lieu of the existing shop and Oil Mill taxes.

Any inhabitant of this Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the President, City Municipal Council, Mysore.

Rules for the assessment of a tax on professions, arts, trades and callings and on offices and appointments.

Draft Rules framed under Section 46 (i) of the Mysore Municipal Regulation for the assessment of a tax on professions, arts, trades and callings and on offices and appointments.—

I. In these Rules the word 'Person' shall include a firm, company or association.

II. Every person, who within the Mysore City exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed.

III. Persons whose monthly income or profits are less than Rs. 30 per mensem are exempt from the tax.

IV. No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than *sixty days* within the City.

V. The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

VI. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment, whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

VII. On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years.

VIII. The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require,

(1) the owner or occupier of any building or land within the City Municipal limits to furnish, within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade, calling, office or appointment of every such person,

(2) any employer, or the head or Secretary of any public or private office or of a firm or company,

(*a*) to furnish within a specified time, a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer, head, or Secretary, as the case may be, is the agent.

IX. On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *Mutatis Mutandis* in respect of assessment of this tax. This list will be subject to revision half yearly or yearly as may be decided by the Council.

X. Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the City Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give *information* of the fact to the President, City Municipal Council.

XI. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of

business, shall, within *thirty days* of such change, give intimation thereof to the President of the City Municipal Council.

XII. The tax shall be payable half yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII and Bye-laws framed under Section 46 (i) of the Municipal Regulation.

XIII. (i) Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the said assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment, has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

XIV. Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

SCHEDULE III.

(Section 59, Clause X). Tax on Arts, Professions, Trades and Callings.

CLASS I.

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs. 2,000 a month or upwards:—

	Yearly.
(i) Carrying on business as a Company (ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Shipowners, Boatowners, Auctioners and Commission Agents; (iii) Bankers, Money-lenders, Money-changers and Pawnbrokers; (iv) Editors and Proprietors of Newspapers; (v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bills of Exchange; (vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law Agents; (vii) Practising Medical Practitioners of all kinds, including Hakims and Vaidiyas; (viii) Dentists and Veterinary Surgeons; (ix) Architects and Civil Engineers; (x) Owners and Farmers of Markets and Tollfarmers; (xi) Keepers of Hotels, Lodging-Houses, Boarding Houses or Billard-Saloons; (xii) Builders and Surveyors; (xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton-Presses and other Presses and factories of all kinds; (xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circuses or Theatrical Companies, Musicians and Dancers; (xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages; (xvi) Artizans	Rs. 100

CLASS II.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount, to Rs. 1,500 a month or upwards	Rs. 75

CLASS III.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 1,000 a month or upwards	Rs. 50

CLASS IV.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 500 a month or upwards ... ... Rs. 25

CLASS V.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 300 a month or upwards ... ... Rs. 12

CLASS VI.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 200 a month or upwards ... ... Rs. 8

CLASS VII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 100 a month or upwards ... ... Rs. 4

CLASS VIII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 50 a month or upwards ... ... Rs. 2

CLASS IX.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 30 a month or upwards ... ... Rs. 1

Note.—The above classification is subject to the following provisions, namely.

Proviso 1.—No owner of a Cotton-press shall be placed in any class below Class IV.

Proviso 2.—No wholesale Trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Class V.

Proviso 3.—No Abkari Renter (other than a more liquor shop-keeper), Editor or Proprietor of a newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First-grade Pleader, Medical Practioner (other than a Hakim or Vaidiyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI.

Proviso 4.—No Boat-owner, Auctioner, Money-lender, Second-grade Pleader, Vakil, Law-Agent, Owner or Farmer of a Market, Toll-farmer, Keeper of a hotel, lodging-house, boarding house or billard-saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton-press or Oil-press) shall be placed in any class below Class VII.

MYSORE CITY MUNICIPALITY.

True return furnished by.....under the Bye-law framed by the City Municipal Council, Mysore, under Section 48 (*j*) of the Mysore Municipal Regulation as to his liability to Profession tax for the year.....

Name and address of party	Nature of profession, art, trade or calling followed or office, or appointment held	Date from which profession, etc., is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of party.

Date.....